

Item No.	Description - See instructions	Full Value at Date of Death	
		Survivorship Marital Property	Joint Property
1.	Identify surviving joint tenant(s) for each item.	\$	\$
1. Full value at date of death . . . . .		\$	\$
2. Less mortgages and liens – Schedule K, section c . . . . .		( )	( )
3. Net value . . . . .		\$	\$
4. Less marital component or contribution claimed by survivor – see instructions . . . . .		( )	( )
5. <b>SUBTOTAL</b> . . . . .		\$	\$
6. <b>TOTAL</b> - Add both columns and enter on line 14B of page 2, Form 101 . . . . .			\$

## INSTRUCTIONS FOR SCHEDULE E2 - JOINTLY OWNED PROPERTY - CONTRIBUTION BASIS SURVIVORSHIP MARITAL PROPERTY

Report on Schedule E2 all property which does not require the signature of all joint tenants to fully transfer the property or terminate the joint tenancy. Examples of such property are checking and savings accounts, certificates of deposit and government bonds, including accrued interest to date of death. Also, report on Schedule E2 the decedent's interest in survivorship marital property. See the instructions to Schedule MP-MARITAL PROPERTY DECLARATION. All other joint property (e.g., real estate, stock, and any other joint property which requires the signature of all joint tenants to fully transfer the property or terminate the joint tenancy) is reportable on schedule E1.

Untitled property is presumed to be the sole property of the decedent and is reportable on Schedule F - Other Miscellaneous Property. Also use Schedule F to report a decedent's interest in a partnership. Report the decedent's interest as a tenant in common on Schedule A, if real estate. If personal property, use Schedule B, C, or F, as appropriate.

The full fair market value of the property is includable for inheritance tax purposes unless shown that a part of the property originally belonged to the surviving joint tenant(s).

If the surviving joint tenant(s) contends that less than the full value of the property is includable for inheritance tax pur-

poses, the burden is upon such tenant(s) to establish contribution. *Submit an affidavit* from the surviving joint tenant(s) establishing the extent, origin and nature of the contribution claim.

### REPORTING OF PROPERTY:

- Identify the surviving joint tenant(s) for each item
- Government bonds - See instructions for Schedule B
- Cash accounts - See instructions for Schedule C

### COMPUTATION OF TOTAL:

List all joint property properly includable on this schedule and extend the full value to the valuation column. Identify the surviving joint tenant(s) for each item. Deduct any contribution claimed on line 4. Enter the taxable amount on line 14B of page 2, Form 101. If there is survivorship marital property or a marital property component see the instructions to Schedule MP - Marital Property Declaration.

NOTE: Unless specifically stated to the contrary, it will be deemed that the FULL VALUE of all joint property has been included on this schedule for purposes of the DECLARATION of the person(s) signing this return.